

WINDERWEEDLE, HAINES, WARD & WOODMAN, P.A.

ATTORNEYS AT LAW

J.P. CROLA
JAMES EDWARD CH...
J. JEFFREY...
JOHN...
DYKES...
NANCY...
JOHN...
GREGORY L. HOLZHAU...
PAULA...
P94000066936

WINTER PARK, FL 32780-0880

TELEPHONE (407) 423-4246
FAX (407) 645-3728

ORLANDO, FL 32802-1891

TELEPHONE (407) 423-4246
FAX (407) 423-7014

ROBERT P. MAJOR
C. BRANT M. CAGHREN
WILLIAM H. ... JR.
RANDOLPH H. ...
THOMAS L. ...
WILLIAM A. WARDEN II
HAROLD A. WARD, III
ALLISON L. WARREN
W. GRAHAM WHITE
VICTOR E. WOODMAN

REPLY TO:
Winter Park

January 13, 1997

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

000002061570--4
-01/17/97--01034--006
*****525.00 *****35.00

Enclosed please find the following Articles of Dissolution by
Director:

1. Medical Escrow Market Strategies, Inc.
2. First Viatical Society, Inc.
3. Federal Viatical Society, Inc.
4. Columbia Viatical Society, Inc.
5. Capitol Viatical Society, Inc.
6. Lifestyles Viatical Society, Inc.
7. Benefits Viatical Society, Inc.
8. Advocate Viatical Society, Inc.
9. National Viatical Society, Inc.
10. Superior Viatical Society, Inc.
11. Partners Viatical Society, Inc.
12. Medical Escrow Management Services, Inc.
13. Medical Escrow Holdings, Inc.
14. Foundation Viatical Society, Inc.
15. American Viatical Society, Inc.

APPROVED
AND
FILED
97 JAN 17 AM 10:12
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

A check payable to the Florida Secretary of State in the amount
of \$525.00 is enclosed to cover the \$35.00 filing fee for each of the
above listed corporations.



WINDERWEEDLE
HAINES WARD
& WOODMAN, P.A.



January 13, 1997
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Thank you for your attention to this matter and should you have any questions or need any further information, please do not hesitate to give me a call.

Sincerely yours,

W. Graham White
W. Graham White

WGW/aw
Enclosures

**ARTICLES OF DISSOLUTION BY DIRECTOR OF
MEDICAL ESCROW MARKET STRATEGIES, INC.**

Pursuant to the provisions of Section 607.1401, Florida Statutes, the undersigned of the Corporation hereinafter named, adopts the following Articles of Dissolution:

1. The name of the Corporation is MEDICAL ESCROW MARKET STRATEGIES, INC.
2. The date of filing of its Articles of Incorporation was September 8, 1994.
3. The Corporation has not commenced business.
4. No debts of the Corporation remain unpaid.
5. The amount, if any, actually paid in on subscriptions for its shares, less any part thereof disposed of for necessary expenses has been returned to those entitled thereto.
6. The sole director elects that the Corporation be dissolved.
Dated December 31, 1996.


LISA MARIE REED, Sole Director

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AND
FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA